

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2009-10**

Department: AUDITOR-CONTROLLER
(00310)
Function: General
Activity: Finance
Fund: General

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2007-08</u>	<u>BOARD APPROVED EXPENDITURES 2008-09</u>	<u>DEPARTMENT REQUEST 2009-10</u>	<u>CAO RECOMMENDATION 2009-10</u>
<u>SALARIES & EMPLOYEE BENEFITS</u>				
710102 Permanent Salaries	834,851	1,106,997	1,100,000	1,100,000
710103 Extra Help	89,774	0	90,000	30,000
710105 Overtime	49,072	30,000	37,000	35,000
710200 Retirement	193,496	284,000	271,500	271,500
710300 Health Insurance	130,591	160,000	161,000	161,000
710400 Workers' Compensation Insurance	5,314	4,944	5,425	5,425
TOTAL SALARIES & EMPLOYEE BENEFITS	1,303,098	1,585,941	1,664,925	1,602,925
<u>SERVICES & SUPPLIES</u>				
720300 Communications	2,741	2,000	2,500	2,200
720600 Insurance	219	250	185	185
720800 Maintenance - Equipment	29,744	9,500	58,000	58,000
721100 Memberships	2,410	2,550	2,250	2,250
721300 Office Expense	54,007	35,000	38,000	36,725
721400 Professional & Specialized Services	118,452	120,000	104,250	104,250
721600 Rents & Leases - Equipment	2,808	2,700	1,750	1,750
721900 Special Departmental Expense	586	0	0	0
722000 Transportation & Travel	4,879	4,500	5,000	4,500
TOTAL SERVICES & SUPPLIES	215,846	176,500	211,935	209,860
<u>OTHER CHARGES</u>				
730300 Retirement Debt	95,202	0	0	0
730500 Interest Debt	2,078	0	0	0
TOTAL OTHER CHARGES	97,280	0	0	0

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<u>FIXED ASSETS</u>				
740300 Equipment	104,482	99,600	24,975	0
TOTAL FIXED ASSETS	104,482	99,600	24,975	0
 TOTAL - AUDITOR-CONTROLLER	 1,720,706	 1,862,041	 1,901,835	 1,812,785

COMMENTS

The Auditor-Controller is the Chief Accounting and Disbursing Officer of the County. The Department maintains the accounting records of County government, school districts, and most special districts; tabulates assessed valuation of property; compiles tax rates of local government; prepares the tax roll; controls accounts for current and delinquent taxes; apportions taxes to various local governments; allows or rejects claims on the County Treasury; issues checks; maintains property inventory records; gives financial advice to the County; and compiles County Special District budgets, including accounts receivable and billings for Special Districts, and prepares documents for the Comprehensive Annual Financial Statements.

WORKLOAD

	<u>Actual 2007-08</u>	<u>Actual and Estimated 2008-09</u>	<u>Estimated 2009-10</u>
Auditor Warrants	68,684	70,000	70,000
Payroll Warrants	8,454	6,500	6,400
Payroll EFTs	13,674	14,600	14,600
Journal Entries	27,484	28,100	28,500
Cash Receipts	18,233	18,500	18,500
Bond Rates Calculated	23	27	29
Utility Accounts	4,913	5,000	5,000

REVENUE

	<u>Actual 2007-08</u>	<u>Actual & Estimated 2008-09</u>	<u>Projected 2009-10</u>
Accounting Fees for MDs and SAs	\$ 56,165	\$ 76,000	\$ 76,000
Administration Fees/Supp. Role	460,281	330,000	300,000
Property Tax Administration Fee	324,331	321,000	325,000

STAFFING

<u>Permanent</u>	<u>2008-09 Authorized</u>	<u>2009-10 Request & Recommend</u>
Accountant-Auditor I/II	3	3
Accounting Technician II	3	3
Assistant Auditor-Controller	1	1
Auditor-Controller	1	1
Deputy Auditor-Controller	1	1
General Accounting Supervisor	1	1
Office Assistant II/Account Clerk II	4	4
Payroll Supervisor or Payroll Manager	1	1
Payroll Technician	2	2
Senior Accountant Auditor	1	1
Senior Accounting Technician	1	1
Supervising Accountant-Auditor	<u>2</u>	<u>2</u>
Total Permanent	21	21

SALARIES & EMPLOYEE BENEFITS

- 710102 Permanent Salaries are recommended at \$1,100,000 based on cost of present and recommended staff.
- 710103 Extra Help is recommended at \$30,000 to provide for one Office Assistant to perform key payroll and Human Resources functions that are now the functions of the Auditor-Controller.
- 710105 Overtime is recommended at \$35,000 until the new computer system has stabilized, and training and additional duties are completed.
- 710200 Retirement reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300 Health Insurance is based on the employer's share of health insurance premiums.
- 710400 Workers' Compensation reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720300 Communications (\$2,200) is recommended based on actual costs.
- 720600 Insurance contribution reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800 Maintenance - Equipment (\$58,000) is recommended for the Sungard/Bi-Tech Remote Service Provider Contract (maintenance of the hardware/software of IFAS Accounting System).
- 721100 Memberships (\$2,250) is recommended for the following: County Auditors' Association (\$300), CPA license for the Assistant Auditor-Controller (\$400), Bi-Tech Users Group (\$150) and California CPA Education Foundation (\$1,400) .
- 721300 Office Expense (\$36,725) This account is to purchase printed forms, Central Duplicating costs, general office supplies, computer supplies and subscriptions. A replacement FAX machine (\$750) and two laser printers for the Deputy Auditor Controller and Accounting Supervisor (\$980) are included in this amount. These items were listed under the Fixed Assets request, but are not fixed assets.
- 721400 Professional & Specialized Services (\$104,250) This account provides the following expenditures:
- | | |
|----------|--|
| \$ 3,000 | <i>Maximus Inc. for 09-10 Property Tax Administration fees</i> |
| \$ 9,000 | <i>Maximus Inc. for 10-11 Cost Allocation Plan</i> |
| \$10,000 | <i>Maximus Inc. for February 15, 2010 Mandated Cost Claims</i> |
| \$42,000 | <i>Sungard/Bi-Tech for Software Maintenance of the IFAS Accounting System.</i> |
| \$ 4,250 | <i>Cascade Software Maintenance Agreement for Utilities Billing Computer System</i> |
| \$36,000 | <i>Computer systems consultant to assist in resolution of remaining issues with IFAS software conversion, including development of reports essential to financial reporting.</i> |
- 721600 Rents & Leases - Equipment is recommended at \$1,750. This account pays for copy machine costs.
- 722000 Transportation & Travel (\$4,500) This account pays for travel and training by MegaByte on the Property Tax System, training by Sungard on the new accounting system and continued professional training for the Assistant Auditor-Controller.

FIXED ASSETS

The following fixed assets are not recommended:

- 15 Computers (R) (\$23,250) are requested to replace computers that are beyond the recommended replacement period. The request is not recommended to be funded in this budget and is discussed in the Information Technology budget.

Note: Three items requested in the Fixed Asset request were not fixed assets, and are discussed in the Office Expense line item.